

UTAH COUNTY JOB DESCRIPTION

CLASS TITLE: INTERNAL AUDITOR
CLASS CODE: 2013

FLSA STATUS: EXEMPT
SUPERVISORY STATUS: NONE

EFFECTIVE DATE: 4/15/2015 (REVISED 4/30/2008 VERSION)
DEPARTMENT: CLERK/AUDITOR

JOB SUMMARY

Under general supervision of the Financial Officer, audits the County's internal financial control systems to ensure a working system of checks and balances and makes recommendations for changes and improvements as needed and as required by the Governmental Accounting Standards Board (GASB) and state and federal audit standards.

ESSENTIAL FUNCTIONS

Conducts financial, compliance and operational audits, fiscal and administrative analyses, special management reviews, and other assignments as requested by the Auditor, Financial Officer, and the Board of County Commissioners.

Examines the effectiveness of the County's various financial systems of internal control and makes written recommendations for improvement and reorganization as needed.

Identifies improper accounting or documentation, researches issues, and makes recommendations to improve policies or procedures.

Ensures a working system of internal checks and balances is in place for the County's financial functions including the monitoring of signatory approval for time sheets, segregation of duties involving financial transactions such as collecting, receipting, and disbursement of funds and County property, the use of passwords to restrict access to authorized users, and appropriate documentation of financial transactions.

Maintains current documentation of all financial procedures used by County departments.

Helps ensure effective administration, compliance, and reporting for all accounting methods, processes, and procedures pursuant to Generally Accepted Accounting Principles (GAAP), GASB, and federal and state regulations, including all fiscal requirements required under grants awarded to the County and associated departments.

Assists in the preparation of audit schedules, annual reports, financial statements, CAFR, and federal and state reporting.

Performs independent research and information studies.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

Principles and practices of budget development and administration financial analysis, general accounting, and fund accounting.

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Basic principles and practices of public administration
Applicable laws, codes, and regulations
Record keeping and bookkeeping practices and techniques
Governmental accounting standards including GASB and Federal Single Audit requirements.

Skill in:

Using standard office equipment and work-related computer applications including word processing, spreadsheet, and data analysis programs
Using correct spelling, grammar, and punctuation; organizational and critical thinking.

Ability to:

Maintain cooperative working relationships with those contacted in the course of work activities.
Communicate effectively orally and in writing; work independently in determining work priorities, methods, and projects, and to complete assignments with minimum supervision; prepare, and analyze complex reports, financial statements, budgets, grants, and other materials.

PHYSICAL DEMANDS

Typically: sits at a desk or table.

Regularly: walks, stands, or stoops; works for sustained periods of time maintaining concentrated attention to detail.

Occasionally: lifts or otherwise moves objects weighing up to 20 pounds; drives a motor vehicle.

Accommodation may be made for some of these physical demands for otherwise qualified individuals who require and request such accommodation.

WORKING CONDITIONS

Work is performed in an office or other environmentally controlled room.

EDUCATION AND EXPERIENCE

Bachelor's degree in accounting, business, or a closely related field and four (4) years of professional work experience in auditing, accounting, and/or management review and assessment, of which two (2) years are in auditing. Equivalent combinations of education and experience may also be considered.

LICENSURE AND CERTIFICATION

Preference may be given to applicants who are one of the following: Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, Certified-Management Accountant. Incumbents are required to attend job-related continuing education courses to maintain the certification(s) held upon hire or achieved during County employment.

Applicants must possess a valid driver's license and obtain a valid State of Utah driver's license within 60 days of employment.

This description lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.